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Attorneys for Defendant
Municipality of Anchorage

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
vs.)	
)	
DAVIDE JAMES, et al.,)	
)	
Defendants.)	
<hr style="width: 45%; margin-left: 0;"/>) Case No. 3:24-cv-00157 HRH

CLAIM

The Municipality of Anchorage, hereafter MOA, a municipality organized under Alaska Statutes, asserts a claim of a property tax lien of \$17,081.61 superior to the tax lien held by the United States of America on the subject property as described in the complaint; 18520 Kittiwake Circle, Anchorage, AK 99516; pursuant to 26 U.S.C. 6323(b)(6).

1. The Municipality of Anchorage is a municipality organized under the Municipality of Anchorage Charter and A.S. 29.10.010.

2. The MOA levies property taxes on the subject property pursuant to authority in A.S. 29.35.010, 29.45.010 et. seq., Anchorage Charter 14.01 et. seq. and AMC 12.05.010 et. seq. Such taxes are taxes of general application based on the value of the property, special assessments imposed directly upon such property for the purpose of defraying costs of public improvements, and/or charges for utilities and public services.
3. The subject property is within the MOA and taxed by the MOA.
4. The Defendants, Davide James and Theresa Ronco James, own the subject property.
5. Davide James and Theresa Ronco James are responsible to pay the property taxes levied on the subject property.
6. Davide James and Theresa Ronco James have failed to pay their property taxes for the subject property and owe \$17,081.61 in unpaid property taxes, fees, and penalties to the MOA. *See* Ex. 1 attached hereto and incorporated herewith. The MOA has initiated a tax foreclosure in state court in 3AN-24-07694CI for 2023 unpaid property taxes. *See* Ex. 2 attached hereto and incorporated herewith.
7. Such property taxes are a lien upon the taxed property and have priority over all other liens under state law pursuant to A.S. 29.45.300(b). Therefore, the MOA's property tax lien on the subject property is a superior lien to USA's filed tax lien pursuant to 26 U.S.C. 6323(b)(6).

WHEREFORE, the MOA requests its restitution and to defend its claim.

CLAIM

USA v James et al; Case No. 3:24-cv-00157 HRH

Page 2 of 3

Case 3:24-cv-00157-HRH Document 5 Filed 08/14/24 Page 2 of 3

Respectfully submitted this 14th day of August, 2024.

EVA R. GARDNER
Municipal Attorney

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Certificate of Service

The undersigned hereby certifies that on 8/14/2024, a true and correct copy of the foregoing was served on:

Matt Uhalde
PO Box 683, Ben Franklin Station
Washington, DC 20044
matthew.p.uhalde@usdoj.gov

by first class regular mail, if noted above, or by electronic means through the ECF system as indicated on the Notice of Electronic Filing.

/s Marie Stafford
Marie Stafford , Legal Secretary
Municipal Attorney's Office

CLAIM

USA v James et al; Case No. 3:24-cv-00157 HRH

Page 3 of 3

Case 3:24-cv-00157-HRH Document 5 Filed 08/14/24 Page 3 of 3